

NGAIO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



Ministry Number:	2927
Principal:	Raewyn Watson
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Accountant / Service Provider:	Accounting For Schools Limited

NGAIO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Ngaio School
Statement of Responsibility
For the year ended 31 December 2023

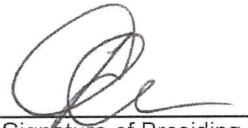
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.


The School's 2023 financial statements are authorised for issue by the Board.

JOSEPH WINTON
Full Name of Presiding Member


Signature of Presiding Member

27/05/2024
Date:

Raewyn Watson
Full Name of Principal


Signature of Principal

27 May 2024
Date:

Ngaio School

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,072,121	3,929,567	3,661,128
Locally Raised Funds	3	212,227	120,990	301,239
Interest income		24,389	10,000	9,465
Other Revenue		64,200	-	-
Total Revenue		4,372,937	4,060,557	3,971,832
Expenses				
Locally Raised Funds	3	83,312	6,200	182,147
Learning Resources	4	2,384,153	2,220,869	2,343,153
Administration	5	191,389	199,766	212,420
Finance		850	1,500	1,217
Property	6	1,700,310	1,712,006	1,274,594
Total Expenses		4,360,014	4,140,341	4,013,531
Net Surplus / (Deficit) for the year		12,923	(79,784)	(41,699)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		12,923	(79,784)	(41,699)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngaio School

Statement of Changes in Net Assets/Equity For the year ended 31 December 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Balance at 1 January	569,260	637,074	610,959
Total comprehensive revenue and expense for the year	12,923	(79,784)	(41,699)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	22,931	-	-
Equity at 31 December	605,114	557,290	569,260
Accumulated comprehensive revenue and expense	605,114	557,290	569,260
Equity at 31 December	605,114	557,290	569,260

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngaio School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	110,654	134,176	119,838
Accounts Receivable	8	167,611	165,000	183,176
GST Receivable		5,814	5,000	50,252
Prepayments		11,867	5,500	5,829
Inventories	9	422	500	395
Investments	10	391,126	370,000	374,315
Funds held for Capital Works Projects	17	20,599	-	23,029
		<u>708,093</u>	<u>680,176</u>	<u>756,834</u>
Current Liabilities				
Accounts Payable	12	193,500	195,000	342,765
Borrowings - Due in one year	13	10,053	-	-
Revenue Received in Advance	14	15,268	4,500	2,851
Provision for Cyclical Maintenance	15	-	35,000	122,040
Finance Lease Liability	16	10,900	15,000	13,429
Funds held for Capital Works Projects	17	3,291	-	9,651
		<u>233,012</u>	<u>249,500</u>	<u>490,736</u>
Working Capital Surplus/(Deficit)		<u>475,081</u>	<u>430,676</u>	<u>266,098</u>
Non-current Assets				
Property, Plant and Equipment	11	398,702	319,114	377,092
		<u>398,702</u>	<u>319,114</u>	<u>377,092</u>
Non-current Liabilities				
Borrowings	13	37,699	-	-
Provision for Cyclical Maintenance	15	213,100	185,000	68,650
Finance Lease Liability	16	17,870	7,500	5,280
		<u>268,669</u>	<u>192,500</u>	<u>73,930</u>
Net Assets		<u>605,114</u>	<u>557,290</u>	<u>569,260</u>
Equity		<u>605,114</u>	<u>557,290</u>	<u>569,260</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngaio School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		777,480	621,267	733,170
Locally Raised Funds		290,364	273,990	273,079
International Students		-	4,500	-
Goods and Services Tax (net)		44,436	-	(53,980)
Payments to Employees		(567,802)	(526,975)	(604,733)
Payments to Suppliers		(518,128)	(363,455)	(245,717)
Interest Paid		(850)	(1,500)	(1,217)
Interest Received		22,783	10,000	8,116
Net cash from Operating Activities		48,283	17,827	108,718
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(51,797)	(64,114)	(24,033)
Purchase of Investments		(16,811)	-	(374,315)
Proceeds from Sale of Investments		-	(370,000)	368,046
Net cash from Investing Activities		(68,608)	(434,114)	(30,302)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,931	-	-
Finance Lease Payments		(55,611)	7,500	(18,902)
Loans Received/ Repayment of Loans		47,752	-	-
Funds Administered on behalf of Other Parties		(3,931)	-	(122,616)
Net cash from Financing Activities		11,141	7,500	(141,518)
Net increase/(decrease) in cash and cash equivalents		(9,184)	(408,787)	(63,102)
Cash and cash equivalents at the beginning of the year	7	119,838	542,963	182,940
Cash and cash equivalents at the end of the year	7	110,654	134,176	119,838

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Ngaio School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education. Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value
Leased assets	Over Life of the Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL B programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

t) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

v) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	761,868	624,267	700,774
Other Government Grants	5,953	1,000	35,339
Teachers' Salaries Grants	1,844,329	1,844,329	1,875,250
Use of Land and Buildings Grants	1,459,971	1,459,971	1,049,765
	<u>4,072,121</u>	<u>3,929,567</u>	<u>3,661,128</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	76,829	81,500	73,466
Fees for Extra Curricular Activities	89,864	9,990	52,239
Fundraising & Community Grants	2,967	6,500	7,887
Out of School Care	15,796	20,000	146,945
PTA	25,349	-	19,620
Trading	1,422	3,000	1,082
	<u>212,227</u>	<u>120,990</u>	<u>301,239</u>
Expenses			
Extra Curricular Activity Costs	55,644	3,200	47,384
Out of School Care	(119)	-	116,102
PTA	26,094	-	18,114
Trading	1,693	3,000	547
	<u>83,312</u>	<u>6,200</u>	<u>182,147</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>128,915</u>	<u>114,790</u>	<u>119,092</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	27,183	26,490	28,741
Library Resources	2,945	2,750	2,640
Employee Benefits - Salaries	2,245,709	2,061,129	2,188,233
Staff Development	12,457	27,500	15,559
Depreciation	95,859	103,000	107,980
	<u>2,384,153</u>	<u>2,220,869</u>	<u>2,343,153</u>

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,263	7,051	7,051
Board of Trustees Fees	2,890	3,065	3,625
Board of Trustees Expenses	2,799	4,300	6,201
Communication	2,406	2,850	2,863
Consumables	19,921	18,200	24,258
Operating Lease	87	-	-
Other	6,242	11,900	10,963
Employee Benefits - Salaries	134,529	132,200	143,340
Insurance	5,124	10,000	4,180
Service Providers, Contractors and Consultancy	10,128	10,200	9,939
	<u>191,389</u>	<u>199,766</u>	<u>212,420</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,283	18,000	18,849
Consultancy and Contract Services	100,819	108,400	95,821
Cyclical Maintenance Provision	22,410	22,810	5,710
Grounds	17,391	21,600	21,699
Heat, Light and Water	28,979	32,300	32,537
Rates	4,762	4,500	4,545
Repairs and Maintenance	8,977	10,450	8,344
Use of Land and Buildings	1,459,971	1,459,971	1,049,765
Security	10,598	10,000	9,679
Employee Benefits - Salaries	29,120	23,975	27,645
	<u>1,700,310</u>	<u>1,712,006</u>	<u>1,274,594</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	110,192	134,176	119,388
Bank Call Account	462	-	450
Cash and cash equivalents for Cash Flow Statement	110,654	134,176	119,838

Of the \$110,654 Cash and Cash Equivalents, \$3,291 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2024 on Crown owned school buildings under the School's Five Year Property Plan.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	-	1,519
Receivables from the Ministry of Education	2,764	-	12,423
Interest Receivable	3,692	-	2,086
Teacher Salaries Grant Receivable	161,155	165,000	167,148
	167,611	165,000	183,176
Receivables from Exchange Transactions	3,692	-	3,605
Receivables from Non-Exchange Transactions	163,919	165,000	179,571
	167,611	165,000	183,176

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	422	500	395
	422	500	395

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	391,126	370,000	374,315
Total Investments	391,126	370,000	374,315

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	214,257	-	-	-	(43,323)	170,934
Furniture and Equipment	91,331	61,920	-	-	(22,445)	130,806
Information Technology	28,256	27,442	-	-	(12,743)	42,955
Leased Assets	18,161	23,434	-	-	(13,871)	27,724
Library Resources	25,087	4,673	-	-	(3,477)	26,283
Balance at 31 December 2023	377,092	117,469	-	-	(95,859)	398,702

The net carrying value of equipment held under a finance lease is \$27,724 (2022: \$18,161).

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	911,786	(740,852)	170,934	911,787	(697,530)	214,257
Furniture and Equipment	554,843	(424,037)	130,806	492,923	(401,592)	91,331
Information Technology	350,919	(307,963)	42,955	323,476	(295,220)	28,256
Leased Assets	91,485	(63,762)	27,724	68,052	(49,891)	18,161
Library Resources	101,859	(75,576)	26,283	97,186	(72,099)	25,087
Balance at 31 December	2,010,892	(1,612,190)	398,702	1,893,424	(1,516,332)	377,092

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

12. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	9,187	20,000	148,399
Accruals	5,763	5,000	7,051
Employee Entitlements - Salaries	173,819	165,000	176,395
Employee Entitlements - Leave Accrual	4,732	5,000	10,920
	<u>193,501</u>	<u>195,000</u>	<u>342,765</u>
Payables for Exchange Transactions	193,501	195,000	342,765
	<u>193,501</u>	<u>195,000</u>	<u>342,765</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	10,053	-	-
Due Beyond One Year	37,699	-	-
	<u>47,752</u>	<u>-</u>	<u>-</u>

The school has borrowings at 31 December 2023 of \$47,752. This loan is from Energy Efficiency and Conservation Authority for the purpose reducing their energy expenditure. The loan is unsecured and interest free. Repayments quarterly are \$2,513.25.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	15,268	4,500	-
Other Revenue in Advance	-	-	2,851
	15,268	4,500	2,851

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	190,690	207,790	184,980
Increase/ (decrease) to the Provision During the Year	22,410	12,210	5,710
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	213,100	220,000	190,690
Cyclical Maintenance - Current	-	35,000	122,040
Cyclical Maintenance - Non Current	213,100	185,000	68,650
	213,100	220,000	190,690

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	13,438	15,000	14,646
Later than One Year and no Later than Five Years	19,477	7,500	6,632
Future Finance Charges	(4,146)	-	(2,569)
	<u>28,770</u>	<u>22,500</u>	<u>18,709</u>
Represented by			
Finance Lease Liability - Current	10,900	15,000	13,429
Finance Lease Liability - Non Current	17,870	7,500	5,280
	<u>28,770</u>	<u>22,500</u>	<u>18,709</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
DQLS ILE Block B	<i>in progress</i>	(16,353)	40,071	(21,427)	-	2,291
Replace Hot Water Cylinder	<i>in progress</i>	-	7,573	(6,573)	-	1,000
Stormwater Drains	<i>completed</i>	9,651	-	(8,896)	(755)	-
ARB Fence	<i>in progress</i>	-	-	(7,500)	-	(7,500)
LSM Fencing Project	<i>in progress</i>	-	92,630	(99,054)	-	(6,423)
Turf Replacement	<i>in progress</i>	(6,676)	-	-	-	(6,676)
Totals		<u>(13,378)</u>	<u>140,275</u>	<u>(143,450)</u>	<u>(755)</u>	<u>(17,308)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	3,291
Funds Due from the Ministry of Education	(20,599)
	<u>(17,308)</u>

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

17. Funds Held for Capital Works Projects (cont.)

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
DQLS ILE Block B	<i>in progress</i>	20,185	241,690	(278,228)	-	(16,353)
Stormwater Drains	<i>in progress</i>	3,976	20,775	(15,100)	-	9,651
Fencing Remediation	<i>Completed</i>	29,990	(32,000)	-	2,010	-
Stairs - Driveway to Court	<i>Completed</i>	(7,657)	7,657	-	-	-
Turf Replacement	<i>in progress</i>	62,745	-	(69,421)	-	(6,676)
Totals		109,239	238,122	(362,749)	2,010	(13,378)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

9,651

(23,029)

(13,378)

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,890	3,625
<i>Leadership Team</i>		
Remuneration	302,308	292,825
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	305,198	296,450

There are 6 members of the Board excluding the Principal. The Board had held 4 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	23 - 24	25 - 26

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	4	3
110 - 120	1	-
	5	3

The disclosure for 'Other Employees' does not include remuneration of the Principal.

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$3,870 (2022: \$46,629) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
LSM Fencing Project	102,923	99,053	3,870
Arb Fence	7,500	7,500	-
Total	110,423	106,553	3,870

Ngaio School

Notes to the Financial Statements

For the year ended 31 December 2023

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: \$nil)

23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	110,654	134,176	119,838
Receivables	167,611	165,000	183,176
Investments - Term Deposits	391,126	370,000	374,315
Total Financial assets measured at amortised cost	669,391	669,176	677,329

Financial liabilities measured at amortised cost

Payables	193,501	195,000	342,765
Borrowings - Loans	47,752	-	-
Finance Leases	28,770	22,500	18,709
Total Financial Liabilities Measured at Amortised Cost	270,023	217,500	361,474

24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

NGAIO SCHOOL

Members of the Board

For the year ended 31 December 2023

Name	Position	How position on Board gained	Term expired/expires
Craig Fairhall	Presiding Member	Elected September 2022	September 2025
Raewyn Watson	Principal	Appointed	
Emma Andrews	Parent Rep	Elected September 2022	September 2025
Dan Byrne	Staff Rep	Re-elected September 2022	September 2025
Rachael Manttan	Parent Rep	Elected September 2022	September 2025
Daniel Mumford	Parent Rep	Elected September 2022	September 2025
Joe Winton	Parent Rep	Elected September 2022	September 2025

NGAIO SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support students participation in organised sport.

In 2023 the School received total Kiwisport funding of \$6,812 excluding GST (2022: \$5,747).

The funding was used to fund sporting endeavours with children being encouraged to take part in such activities as cross country, miniball, netball, hockey, flippaball and swimming.

Statement of Compliance with Employment Policy

For the year ended 31 December 2023 the Ngaio School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Independent auditor's report

To the readers of the financial statements of Ngaio School for the year ended 31 December 2023

The Auditor-General is the auditor of Ngaio School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, which comprise the statement of financial position as at 31 December 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 28 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for Opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 24 to 25, and pages 29 to 62 but does not include the financial statements, and our auditor's report thereon.

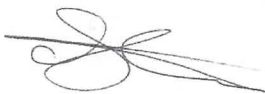
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Ngaio School Annual Implementation Plan 2023

Analysis of Variance

<p>OUR LEARNERS: Create inspiring and meaningful pathways for learning</p> <p>Supporting Statement: We provide a wide range of experiences and opportunities for all our students/taura to unlock their potential and foster a culture of lifelong learning.</p> <p>Success: Students/taura are engaged and learning through a rich curriculum, thinking deeply, critically and logically and always strive to be better than before.</p> <p>Kāhui Ako Achievement Challenges: Strong secure cultural identities and sense of belonging, Confident, capable empowered learners, Hauora/Wellbeing, and Equitable outcomes for all</p>	
<p>INITIATIVE 1: Provide rich learning experiences and pathways to engage students and ensure their wellbeing and learning needs are catered for.</p>	
<p>OUTCOME 1: Student/taura voice is captured regarding racism, discrimination and bullying in our Wellbeing Survey and shows improvement from previous year</p> <p>Our Kahui Ako developed a Wellbeing Survey similar to the Wellbeing Survey used previously at Ngaio School. Overall we are pleased with the results with 7 questions receiving positive responses from over 90% of ākonga and 7 questions receiving positive responses from 83 - 88% of ākonga. To dig deeper into taura experience of racism, discrimination and bullying a sample group of taura were interviewed. Key findings of those interviewed:</p> <ul style="list-style-type: none"> All students demonstrated an understanding of what racism, discrimination and bullying is. 	<p>GOAL MOSTLY ACHIEVED</p>

<ul style="list-style-type: none">None of the students had experienced or seen racism or discrimination at Ngaio School.11 of 15 had not experienced or seen bullying at Ngaio School.4 of 15 provided examples of bullying which included: little kids not having anyone to play with, name calling (stupid, dumb), being pushed by a big kid when they were little and the last child not recalling anything specific but knowing that bullying did happen. <p>The students had a range of responses to what happens when bullying occurs e.g. ignore, tell a teacher, watch, tell them to stop. When teachers are told of incidents all students interviewed were a bit vague on what happened e.g. I think they are told off, I think their parents are called. This is perhaps evidence of teachers dealing with individual incidents privately.</p> <p>Next Steps for 2024</p> <p>In 2024 we have set new goals to further strengthen this area in our school. These goals fall under the Initiative “<i>Celebrate the identity, culture and uniqueness of ākonga to support their learning pathways and wellbeing.</i>” In particular, we have set a goal “<i>Increase cultural awareness of kaiako and ākonga to recognise the rich range of cultures across the school.</i>”</p>			Success looks like...
Activity/Output	Resources (Time, Finance, External Expertise)		
Review and update school policies around racism, discrimination or bullying. <ul style="list-style-type: none">Ask learners/ākonga, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours. (NELP Obj 1:Priority 1)	<ul style="list-style-type: none">Review Schooldocs Policies BullyingFollowing the Wellbeing Survey, interview a selection of learners/ākonga about their experience of racism, discrimination and bullying.<ul style="list-style-type: none">Design questions to askSurvey staff and whānau<ul style="list-style-type: none">Design questions to ask in a short online survey.	Student/tauiira voice is captured regarding racism, discrimination and bullying in our Wellbeing Survey and shows improvement from previous year, particularly questions related to racism, discrimination and bullying. Student/tauiira Wellbeing Survey shows improvement.	
OUTCOME 2: Clear processes are in place to ensure consistency in our response to any instances of racism, discrimination or bullying.		GOAL MOSTLY ACHIEVED - ONGOING	
School policies have been reviewed by a sub-committee of our Board of Trustees to support appropriate and timely responses to racism, discrimination or bullying. Our Senior Leadership Team are equipped to follow these processes and support teachers' involvement in the process.			
<p>Next Steps for 2024</p> <p>We are continuing our PB4L journey in 2024. Mahi in this area directly supports this outcome.</p>			

Activity/Output	Resources (Time, Finance, External Expertise)	Success looks like...
<ul style="list-style-type: none"> Review and update school policies around reporting concerns and complaints. Review our processes to ensure any complaints or concerns about racism, discrimination and bullying are promptly addressed and resolved. <p>(Note: <i>SchoolDocs Concerns and Complaints scheduled review Term 3 2024</i>)</p>	<p>SchoolDocs Policies</p> <ul style="list-style-type: none"> Raising Concerns Making a Formal Complaint or Serious Allegation Investigating a Formal Complaint or Serious Allegation 	<p>Clear processes are in place to ensure consistency in our response to any instances of racism, discrimination or bullying.</p>
GOAL ACHIEVED		
<p>OUTCOME 3: Engage in the Creatives in Schools project</p> <p>The mural is complete! <i>I am a Storyteller</i> was the context for our Creatives in Schools project. Our Creative Christen Stewart worked with all classes. All taurira were involved in the planning and design of the mural. A celebration was held with the community to 'open' the mural and sing our school song 'Piki ki te Tūī' for the first time. There was a great turnout and we were included in the Independent Herald with a front page photo and great article. Our school song was unpacked across the school by breaking down kupu and linking to the mural. Our ROCKET values are now well embedded with taurira being able to identify these within the mural. All taurira prepared and presented (in a range of ways) their turangawaewae through their pepeha.</p>		
INITIATIVE 2: Create a positive learning culture by embedding our school values, including through peer mediation, a school house system and positive behaviour management systems.		
<p>OUTCOME 1: The Positive Behaviour for Learning - Schoolwide Framework (PB4L-SW) will create a culture where positive behaviour and learning is a way of life.</p>		GOAL PARTIALLY ACHIEVED - ONGOING
<p>Two PB4L Lead Teachers and a PB4L were appointed. We used the School-Wide Evaluation Tool (SET) to ascertain the direction of PB4L at Ngaio School. Our Leads and PB4L team attended PLD and visited Titahi Bay School to gather ideas. Over the year we held regular PB4L staff meetings to inform, gather teacher voice and make collective decisions. PB4L practice has updated playground rules for behaviour linked to our ROCKET values. A house token system has been established. Etap is being used to record and track behaviour incidents with a PB4L lens. Taurira were involved in designing a poster about how we move around the school for display.</p> <p>Next Steps for 2024</p> <p>We have set an Annual Goal to support PB4L. By the end of 2024 we are hoping to see:</p> <p>The Positive Behaviour for Learning - Schoolwide Framework (PB4L-SW) will contribute to a culture where positive behaviour and learning is a way of life.</p> <ul style="list-style-type: none"> PB4L Rubrics, based on the ROCKET values, will be in place to support school-wide positive behaviour strategies 		

<ul style="list-style-type: none"> • A token system will be operating to support PB4L implementation • See hear and feel components/elements of PB4L around the school 	
INITIATIVE 3: Create school-wide procedures for the effective use of digital technology to support learning.	
<p>OUTCOME 1: The Digital Technology Curriculum is being fully implemented across the school by confident and knowledgeable teachers.</p> <p>This work is ongoing. A lack of working devices was and continues to be a barrier.</p> <p>Next Steps for 2024</p> <p>Continue to collaboratively plan from the Digital Technology Curriculum within syndicates.</p> <p>Encourage teachers to continue to seek support from online material and our Digital Lead Teacher.</p> <p>Review and update the Ngaio School Digital Curriculum Framework. This will include:</p> <ul style="list-style-type: none"> • Creating and implementing a survey to measure baseline capabilities. • Surveying a selection of taurira to demonstrate and share their experiences using digital tools. • Tracking MacAttacker tasks across the school to show growth in complexity of tasks. • Teachers observing taurira and collecting evidence to measure increasing independence in the completion of tasks such as; saving work, sharing work and different ways they present their work using various applications. 	GOAL PARTIALLY ACHIEVED - ONGOING
OUTCOME 2: Classrooms have sufficient devices to carry out their classroom programme.	
<p>A detailed stocktake of devices and a shared proposal of recommendations for replenishing pods of devices was shared with the Board of Trustees and PTA. A school-led Mathathon raised \$17,219.36 to purchase new devices.</p> <p>Next Steps for 2024</p> <p>Together with the Board of Trustees we are preparing an updated proposal of recommendations for replenishing pods of devices over time. The PTA have expressed willingness to support the school financially e.g. make a regular contribution towards maintaining working devices. Our BoT are investigating grant applications.</p>	
INITIATIVE 4: Foster the identity, language, culture and uniqueness of all students to ensure they have a sense of belonging and reach their full potential.	

OUTCOME 1: Engage in Kura Ahurea PLD with Te Tarikākā Kāhui Ako to provide a Te Ātiawa ki Te Whanganui a Tara/Taranaki Whānui perspective on local historical narratives, tikanga and kawa.				GOAL ACHIEVED
<p>We appointed two Toa to engage with Kura Ahurea. Our Toa led staff meetings throughout the year to share their learning with teachers. These staff meetings included collaborative planning sessions. In addition, Te Reo Kupu Breakfasts were hosted to share ngā kupu, games and ideas to teach new kupu and sentence structures. Part of a Teacher Only Day was dedicated to unpacking Pūrakau.</p> <p>The Taku reo survey shows pleasing progress:</p>				
2022				
Stage	Year 4 (49)	Year 5 (67)	Year 6 (56)	
Mean Stage	1	1	2	
Closer Breakdown	42/49 stage 1 7/49 stage 2 2 Māori students both stage 1	54/67 stage 1 12/67 stage 2 1/67 stage 3 1 Māori student stage 1 1 Māori student stage 3	25/56 stage 1 31/56 stage 2 1 Māori students (did not complete the test)	
2023				
Stage	Year 4 (48)	Year 5 (51)	Year 6 (66)	
Mean Stage	1	2	2	
Closer Breakdown	37/48 stage 1 10/48 stage 2 1/48 stage 3 1 Māori student stage 1	25/51 stage 1 24/51 stage 2 1/51 stage 3 1/51 stage 4 2 Māori students stage 1	27/56 stage 1 34/56 stage 2 3/56 stage 3 1/56 stage 4 1/56 stage 5 1 Māori student stage 1 1 Māori student stage 2 1 Māori student stage 3	
<p>Next Steps for 2024</p> <p>Maintain healthy relationships with Kura Ahurea and our Kahui Ako. Continue Toa led PLD opportunities.</p>				

<p>OUTCOME 2: The diversity of the heritage, language, identity and culture of all learners will be recognised and evident across aspects of school life, including displays, learning programmes and cultural activities.</p>	<p>GOAL PARTIALLY ACHIEVED - ONGOING</p>																		
<p>This goal continues into 2024 as we continue to lift the evidence of cultures in our school through displays and learning programmes. Teachers discussed potential options for how to recognise cultures from around the school. Our Term 3 Aotearoa New Zealand Histories focus provided opportunities for taura to share stories about their own families arrival to Aotearoa.</p> <p>Next Steps for 2024</p> <p>In Term 1 our school wide focus is titled “We are Ngaio Ākonga”. Ākonga are learning about cultures through an Arts lens. A Cultural Week with ample opportunities for families to share performance, food and activities to recognise cultures within the school is planned for Term 3 to coincide with the Olympics. We aim to lift the content of language weeks throughout the year.</p> <p>The following shows the nationalities represented in the school in 2023.</p> <div data-bbox="638 1142 1165 2016"> <table border="1"> <thead> <tr> <th>Nationality</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>NZ European</td> <td>70.8%</td> </tr> <tr> <td>Other Groups</td> <td>7.9%</td> </tr> <tr> <td>Other European</td> <td>1.4%</td> </tr> <tr> <td>NZ Maori</td> <td>6.6%</td> </tr> <tr> <td>Chinese</td> <td>5.6%</td> </tr> <tr> <td>Indian</td> <td>3.1%</td> </tr> <tr> <td>Latin American/HI...</td> <td>1.4%</td> </tr> <tr> <td>British / Irish</td> <td>1.9%</td> </tr> </tbody> </table> </div> <p>Additional groups represented here in small numbers are African/African Origins, Australian, Dutch, Fijian, German, Korean, Middle Eastern, Other Asian, Other South East Asian, Samoan, Japanese, Italian and Other Pacific Island.</p>		Nationality	Percentage	NZ European	70.8%	Other Groups	7.9%	Other European	1.4%	NZ Maori	6.6%	Chinese	5.6%	Indian	3.1%	Latin American/HI...	1.4%	British / Irish	1.9%
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British / Irish	1.9%																		

<p>OUR STAFF: Support all staff to succeed</p>	
<p>Supporting Statement: Working in an environment where we support, respect and empower each other will ensure we reach our potential to provide excellent teaching.</p> <p>Success: Ngaio School is a workplace of choice - we attract and retain a highly skilled, adaptive and committed team.</p>	
<p>INITIATIVE: Maintain a cohesive, positive and happy teaching team by</p> <ul style="list-style-type: none"> ● incorporating best practice ● supporting all staff, including leaders and support staff, to engage in a Professional Growth Cycle ● developing a shared understanding of how to work collaboratively for the benefit of our learners. 	<p>GOAL ACHIEVED</p>
<p>OUTCOME 1: Mathematics is delivered across the school by confident teachers with shared practice and assessment.</p> <p>A maths team was established to develop a one-stop-shop to ensure the sustainability of maths practices and support consistency. This includes: planning templates, background readings, approaches and strategies (Maths Talks, Talk Moves), assessment, task selection, resources and equipment. With our facilitators time was invested into better understanding the Numeracy Progressions to enable teachers to make targeted shifts in progress. Staff meetings around using evidence for best practice were well received by teachers.</p> <p>Next Steps for 2024</p> <p>We have appointed a Maths Lead Teacher to continue the mahi of the Maths Team.</p>	<p>GOAL ACHIEVED</p>
<p>OUTCOME 2: Year 1 and 2 teachers have completed the BSLA (<i>Better Start Literacy Approach</i>) micro-credential through Canterbury University.</p> <p>Assessment shows improvement in literacy levels across years 1 and 2.</p> <p>Year 1 and 2 teachers completed the micro-credential. Senior Leaders attended online workshops to inform changes to BSLA and sustainability including meeting the needs of Tier 2 ākonga. Tier 2 ākonga repeated the programme within their classrooms and continue to be closely monitored. Two parent meetings were held to inform parents about BSLA and how best to support their child at home.</p> <p>Next Steps for 2024</p>	<p>GOAL ACHIEVED</p>

We have appointed a BSLA Lead Teacher to support our ongoing commitment to this approach. Three teachers in Years 2 & 3 are being trained in BSLA.	
<p>OUTCOME 3: Teachers are demonstrating a commitment to tangata whenuatanga and Te Tiriti o Waitangi partnership in the learning environment through the teaching of Te Reo and tikanga Māori in a progression across the years of schooling, so previous knowledge is built on year by year.</p> <p>Karakia is used across the school e.g. beginning of meetings, in classrooms, whānau meetings. Ngā kupu, phrases and whakatauki are shared via daily school notices. Teachers are incorporating te reo and tikanga into daily planning and are referring to the Ngaio School Tikanga and Te Reo Framework. Teachers were surveyed to help us identify how to support teachers with te reo Māori and Te Wiki o te Reo Māori. Key findings included a willingness to attend PLD opportunities within the school, and an expression to improve pronunciation and lift vocabulary. Overwhelming teachers were appreciative of the vocabulary/phrases on the daily notices. Momentum continues across the school with the Ngaio School Tikanga and Te Reo framework in use.</p> <p>Next Steps for 2024</p> <p>Commitment to tangata whenuatanga and Te Tiriti o Waitangi partnership in the learning environment through the teaching of Te Reo and tikanga Māori remains in place. Planning meetings for each term includes PLD around a suitable pūrakai to integrate into the schoolwide focus.</p>	GOAL ACHIEVED
<p>OUTCOME 4: Teachers have a consistent understanding of collaboration and the benefits to student learning. Teachers are supported in their teaching through effective collaboration.</p> <p>Informal discussions around building consistent understanding of collaboration were ongoing. The senior leadership team participated in a two day online course, Leading Assessment for Learning, which included developing consistent practices in assessment across the school. The course was exciting and prompted discussion. Teachers are planning with greater consistency and collaboration in syndicates. Each term is planned out as a whole school following the I am a ... model.</p> <p>Next Steps for 2024</p> <p>We have applied for MoE PLD funding to develop our understanding of Student Agency and develop a Graduate Profile.</p>	GOAL MOSTLY ACHIEVED - ONGOING
<p>OUR COMMUNITY: Weave strong partnerships with our community</p> <p>Supporting Statement: By building lasting and authentic connections with our community, together we can create opportunities, face challenges and celebrate success.</p>	

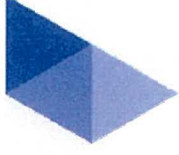
<p>Success: Our community is actively engaged, empowered and valued, playing their part in their children's schooling.</p>	
<p>INITIATIVE 1: Facilitate richer family/whānau engagement in children's learning.</p>	
<p>OUTCOME 1: Whānau will be well informed about the curriculum changes impacting Ngaio School in 2023, for example mathematics and junior literacy.</p>	<p>GOAL PARTIALLY ACHIEVED - ONGOING</p>
<p>With the support of our BSLA facilitator Amy Fleming, our junior school held two BSLA Whānau workshops. Whānau were invited to stay on at the end of the workshop to talk individually with teachers. We hosted a Maths Parent Information workshop in Term 3 and information was shared in our school newsletter. After reflecting on this session and listening to parent feedback we decided to 'show' rather than 'tell' parents about the ANZHC via an open afternoon in Term 3. Background information was included in the newsletter about this new curriculum area and how it is being taught across the school.</p>	
<p>Next Steps for 2024 We received feedback about the timing of some of the parent education sessions. We need to look at timing and how best to share information e.g. online meetings, in person, written... We will aim to offer a range of opportunities to connect with sharing information about curriculum changes to our community.</p>	
<p>OUTCOME 2: Māori whānau have engaged in discussions to strengthen the school's cultural responsiveness and curriculum outcomes.</p>	
<p>Whānau hui were held in Terms 1 and 2. Our two Toa shared their learning from the Kura Ahurea with whānau along with the Ngaio te reo Māori Progressions. Also shared was the large amount of work going into support te reo Māori at Ngaio School e.g. Kapa Haka with Hemi Prime, ngā kupu in the daily notices. We worked alongside whānau to seek guidance around our Matariki Celebration e.g. appropriate tikanga for welcoming whānau, karakia, karakia kai, order of proceedings. We were thrilled to work with whānau to lay a hangi as part of our Matariki Celebration. Similarly, we worked together to follow tikanga. We have gathered voice from whānau about the Matariki Celebration in preparation for 2024 planning.</p>	
<p>Next Steps for 2024 Our first Whānau hui is currently being planned with shared kai with the aim of increasing our roopu and developing a moemoeā.</p>	
<p>INITIATIVE 2: Strengthen communication and engagement between home and school.</p>	
<p>OUTCOME 1: Whānau are well informed through effective communication streams.</p>	<p>GOAL MOSTLY ACHIEVED</p>

	ONGOING
<p>SLT and office staff completed an internal review of communication. We also gathered information about communication via our mid year parent consultation to improve communication streams. Syndicate leaders improved termly newsletter communication by adding updates to syndicate webpages. The website calendar was adapted to provide more information to key dates. The website was tidied to update information and remove unnecessary double ups of content.</p>	<p>Next Steps for 2024 Continue to actively provide clear and timely information via the school newsletter and regularly update the website.</p>
<p>INITIATIVE 3: Actively promote and host events that create links between the school and the community, for example Fun-days, assemblies, arts events, parent information evenings, sports days.</p>	
GOAL ACHIEVED	<p>OUTCOME 1: Our Creatives project is complete and families have engaged in an event to hear about the process and stories and see the final result.</p> <p>Piki ki te Tūi is complete. We hosted an opening celebration and even made our way into the local newspaper! The event was made extra special with our whole school singing Piki ke te Tūi to a large community audience.</p>
<p>Next Steps for 2024 Use the mural as a teaching tool and a visual representation of our ROCKET values.</p>	
<p>INITIATIVE 4: Connect with parents and community members to build and sustain The Clinic.</p>	
GOAL ACHIEVED	<p>OUTCOME 2: The Clinic is back up and running with regular sessions supported by the community.</p> <p>We are excited to have our Clinic back up and running thanks to a small group of committed parent volunteers. All three syndicates have had Clinic run sessions provided for them over lunch times. We actively advertised for more parent help via Facebook, school newsletter, emails and shoulder tapping. We work with the Clinic to align sessions with our school programme. The PTA have pledged an annual contribution towards Clinic resources.</p>
<p>Next Steps for 2024 We are supporting the Clinic to sort and organise their resources into one of our large storage rooms. Communication remains important between school and the Clinic to plan meaningful sessions that target the needs of our learners. Invite The Clinic to participate in community events so they can offer activities and showcase and advertise.</p>	

OUR ENVIRONMENT: Inspire children to learn about and become active in caring for the natural environment.	
<p>Supporting Statement: Being in a harmonious environment is good for the soul. Creating a welcoming and beautiful space to work in is a springboard for learning. Students recognise how vital it is to appreciate their natural world and learn how best to care for it.</p> <p>Success: Students have a strong environmental conscience; they are proud of and engaged in caring for their school & the wider environment.</p>	
INITIATIVE 1: Develop the school's outdoor spaces to ensure the school is an attractive environment for students to enjoy and learn in.	
<p>OUTCOME: Progress has been made in the development/improvement of the outdoor school environment</p> <p>Following considerable consultation and discussion, the decision was made not to proceed with the bike track. The PTA accepted the proposal and quote for upgrading the Playbank. This work has been completed.</p> <p>Next Steps for 2024 Identify areas for development/improvement with the support of the BoT and PTA e.g. new playground matting.</p>	GOAL ACHIEVED
INITIATIVE 2: Promote and support students to engage in environmentally friendly practices.	
<p>OUTCOME: Ngaio School's environmental practices are well documented.</p> <p>Work remains in progress.</p>	GOAL PARTIALLY ACHIEVED -ONGOING
INITIATIVE 3: Provide opportunities for students to learn about and understand Māori perspectives of the environment and kaitiakitanga.	

GOAL MOSTLY ACHIEVED - ONGOING	<p data-bbox="156 698 231 2049">OUTCOME: Students/taura demonstrating an understanding of their responsibility in looking after the school environment.</p> <p data-bbox="268 575 296 2049">The Enviro Club continues to actively care for our Arb and wider gardens. This included weeding, planting, harvesting and mulching.</p> <p data-bbox="316 1814 343 2049">Next Steps for 2024</p> <p data-bbox="347 1415 375 2049">We have plans to unpack kaitiakitanga across the school.</p>
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Analysis of Variance Reporting



School Name:	Ngaio School	School Number:	2927
Strategic Aim:	Our Learners: Creating inspiring and meaningful pathways for learning.		
Annual Aim:	Initiative 1: Provide rich learning experiences and personalised pathways to engage students' and ensure their learning needs are catered for.		
Target:	Students who require extra support in their learning are identified and programmes are designed to support them to make accelerated progress towards achieving their individual goals, progressing them towards the appropriate level of achievement.		

READING 2023

No. of Students	Number of focus students 2023: Year 1: 5; Year 2: 11; Year 3: 8 ; Year 4: 2 ; Year 5: 5; Year 6: 5			
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>	

<p>Focus learners were identified at the beginning of the year using teacher knowledge and assessment data. All data was collated on a summary sheet showing previous interventions and strategies for each learner.</p> <p>Monitoring of Focus Learners occurred regularly at team meetings. Teachers shared progress for each learner in syndicate discussions. Together they developed next steps, strategies and approaches to improve achievement.</p> <p>Senior leaders monitored progress from teacher's observation notes, syndicate discussions and ongoing assessment. Twice a term and more frequently for some, progress updates were added to ETap to add to each focus learner's story.</p> <p>The leadership team, SENCO, and team leaders regularly monitored, reviewed and discussed focus learner progress and interventions.</p> <p>A Literacy Support teacher continued to work with focus learners and others requiring additional targeted teaching.</p> <p>We continued to embed school-wide beliefs, understandings and practices. Literacy expectations were reinforced and monitored by leaders.</p>	<p>36 students were identified as Focus Learners in reading for 2023:</p> <p>34/36 are tracked from end of year 2022.</p> <p>16 made accelerated progress, with 1 exceeding end of year expectation, 10 reaching the end of year expectation and 5 not yet reaching end of year expectation.</p> <p>13 made progress, with 2 reaching the end of year expectation, 9 not yet reaching the end of year expectation and 2 well below expectation.</p> <p>5 made minimal progress not yet reaching end of year expectation.</p> <p>All yet to meet expectation will continue to be supported to find a successful pathway for their learning.</p>	<p>Ongoing commitment to recording detailed learning journeys via ETap to develop a 'puzzle of practice' for each Focus Learner.</p> <p>Robust moderation of OTJs building multiple layers of discussion and analysis of data.</p> <p>Literacy Support teacher is approachable and shares successes with classroom teachers to prompt changes to targeted teaching within the classroom programme.</p> <p>Past Writing PLD initiatives are evidenced in classrooms by consistencies in practice.</p> <p>Well-resourced library with supportive librarians prompting a culture of reading across the school.</p>	<p>Three Year 2/3 teachers are participating in the Better Start Literacy Approach Training commencing in Term 1. This will give us 8 trained BSLA teachers in our school by the end of year.</p> <p>Our Literacy Leader will continue to lead best practice in integrating specific teaching of Phonics in literacy programmes.</p> <p>Continue to embed consistent literacy practices across the school.</p> <p>We will continue to provide extension reading opportunities within all class programmes and school wide extension initiatives:</p> <ul style="list-style-type: none"> - Reading mileage challenges - Vocabulary benders - Increasing levels of the text including poems or formal articles... - Differentiated follow up activities - Exposure to a variety of authors, text types and writing styles - Close reading of texts to unpack sentence structure, grammar and word choice - Explicit reading and writing links - Author and novel studies
<p>Planning for next year:</p> <p>Students below expectation will remain on the Focus Learner roll for 2024.</p> <p>BSLA testing has replaced the Observation Survey of Early Literacy Achievement (Six Year Net).</p> <p>Continue to support teachers to analyse STAR, e-asTTle and Phonics assessments and use the information to inform teaching.</p> <p>BSLA (Better Start Literacy) training of 3 more teachers in Years 2-3.</p>			

Appoint BSLA Lead Teacher to support embedding BSLA into practice Y0-3.
Continue to use PLGs for collaboration and moderation across the school.

WRITING 2023

No. of Students		Number of focus students 2022: Year 2: 10 ; Year 3: 10 ; Year 4: 5 ; Year 5: 6 ; Year 6: 7		
Actions <i>What did we do?</i>		Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Focus learners were identified at the beginning of the year using teacher knowledge and assessment data. All data was collated on a summary sheet showing previous interventions and strategies for each learner. Monitoring of Focus Learners occurs regularly at team meetings. Teachers share progress for each learner in syndicate discussions. Together they developed next steps, strategies and approaches to improve achievement. Senior leaders monitor progress from teachers observation notes and ongoing assessment. Twice a term and more frequently for some, progress updates were added to Etap to add to each focus learner's journey.		38 students were identified as Focus Learners in writing for 2023: 22 students made accelerated progress, with 15 reaching the end of year expectation and 7 yet to reach the end of year expectation. 13 students made progress with 5 meeting end of year expectation and 8 yet to meet end of year expectation. 3 made minimal progress and are yet to reach end of year expectation. All students yet to meet end of year expectation will continue to be supported to find a successful pathway for their learning.	E-asTTle continues to be used twice a year and provides teachers with specific next teaching steps to target teach and plug learning gaps. Teachers plan for writing experiences across the curriculum so that writing is not taught in isolation but rather as a tool that can be applied in all curriculum areas. In doing so, it is hoped we can hook students into writing. Having multiple ways of celebrating writing has also been a key to raising the profile of good writing and writers. This has included: <ul style="list-style-type: none">- Displaying published writing on the library and/or classroom wall- Reading writing aloud to audiences e.g. syndicate hui- Students sharing their writing for feedback 'Author's Chair'- Sharing writing with whānau on Seesaw.- Published writing made into class books to be shared	Continue robust writing moderation sessions with all teachers, within syndicates and across the school to ensure consistency. Continue to promote high literacy expectations across the school. Continue to remain open to new initiatives and continue to connect within our Kahui Ako. Continue to monitor and reflect on the introduction of BSLA. Seek opportunities for BSLA refreshers and support groups. In 2024 the following writing opportunities and initiatives will continue: <ul style="list-style-type: none">- Year 6 extension writing group- Published work on display within classrooms, library, Seesaw...
The leadership team, SENCO, and team leaders regularly monitored, reviewed and discussed focus learner progress and interventions. A Literacy Support teacher continued to work with focus learners and others requiring additional targeted teaching. PLGs remained in place for the purpose of collaboration and moderation across the school.				

Rather than moderating unseen texts in Professional Learning Groups (PLGs), samples are now moderated by individual teachers first, then moderated by a group of teachers or wider staff. This change to the moderation process raises the level of individual teacher opinion, rather than a collected opinion from each PLG. When we trialled this change using mid-year writing samples it was pleasing to see the vast majority of teachers reached agreement on levelling the writing samples. This gives us confidence that our shared understanding of the marking rubric is robust and that we have consistency of OTJ across the school.	Assistive technology available for some students.	<ul style="list-style-type: none"> - Extension spelling and vocabulary - Encouraging student agency - Differentiated expectations and tasks - Writing competitions - Literacy Support - Phonics - BSLA
Planning for next year: BSLA training for 3 teachers and embedding of BSLA for 5 teachers. Continue phonics investigation and implementation. Continue to track and monitor all students with a particular focus on those below expectation or on the cusp of expectation. Continue to embed consistent school-wide literacy expectations and practices e.g. 'writers' walls		

MATHEMATICS 2023

No. of Students		Year 2: 6; Year 3: 10 ; Year 4: 5 ; Year 5: 7 ; Year 6: 9		
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>	
We had 120 hours of MoE funded PLD Curriculum & Assessment: <i>Mathematics</i> . These hours were spent with whole staff meetings and sessions with the Maths Team. We upskilled in our understanding of the Maths Progressions, teaching practices to	37 students were identified as Focus Learners in <i>mathematics</i> for 2023: 13 students made accelerated progress, with 10 reaching the end of year expectation and	Teachers have been empowered by our recent Maths PLD and we've lifted teacher motivation and pedagogical knowledge in maths. Teachers talk about their practice and plan collaboratively in their teams.	The Maths Team will ensure the momentum of our recent Maths PLD with Cognition is maintained. The Maths team will continue: -to build a schoolwide resource of maths content aligning to the progressions	

<p>accelerate learning, using assessment well to help target learning. Towards the end of our PLD we worked on developing systems to ensure the work is maintained e.g. Ngaio Maths</p> <p>ALiM* continued to be established. The teachers involved shared both formally and informally with wider staff members the philosophy behind ALiM and the key components to how it works.</p> <p>*Accelerated Learning in Mathematics</p> <p>Focus learners were identified at the beginning of the year using teacher knowledge and assessment data. All data was collated on a summary sheet showing previous interventions and strategies for each learner.</p> <p>Monitoring of Focus Learners occurred regularly at team meetings. Teachers shared progress for each learner as part of syndicate meeting discussions. Together they developed next steps, strategies and approaches to improve achievement. Senior leaders monitored progress from the teacher's observation notes, syndicate discussions and ongoing assessments. Twice a term, and more frequently for some, progress updates were added to Elap to add to each focus learner's journey.</p> <p>The leadership team, SENCO, and team leaders regularly monitored, reviewed and discussed focus learner progress and interventions.</p>	<p>3 not yet reaching expectation for their year group.</p> <p>23 students made progress, with 1 reaching the end of year expectation and 22 yet to reach expectation for their year group.</p> <p>1 student made minimal progress and are yet to meet end of year expectation.</p> <p>All students yet to meet end of year expectation will continue to be supported to find a successful pathway for their learning.</p>	<p>Assessment data is shared and discussed to identify teaching and learning gaps.</p> <p>ALiM helped support learning shifts in the senior school. There was a positive knock-on effect of improved motivation across the cohort. Teachers talked formally and informally about the ALiM programme and were able to introduce elements of this into their own programmes.</p> <p><i>SPRING into Maths</i> Years 3-6 targets those students who are assessed to benefit most from intensive programme. Assessment data and teacher observations inform the selection process.</p>	<ul style="list-style-type: none"> - to make learning visible via maths walls - to strengthen collaborative planning using progressions and analysing assessment information - lead regular staff meetings to embed teaching and learning practices - observe practice and providing coaching to support teacher capability <p>We will continue to robustly track and monitor achievement data, progress shifts and dispositional data.</p> <p>The ALiM teaching model will continue with two teachers commencing training in Term 2.</p> <p><i>SPRING into Maths</i> will continue across Years 3 - 6. It is designed to raise skill levels and confidence. Teachers commonly see an improvement in attitude to maths in class and an increase in confidence. Class teachers select the student participants based on assessment results that they have gathered. Groups are deliberately small (no more than four) and lessons are of twenty-five minute or so duration over four sessions a week. Lessons are quick paced and follow a consistent structure.</p>
Planning for next year:			

The Maths Team will continue to embed best practice from our recent PLD. This will include: staff meetings, sharing sessions within syndicates, collaborative planning, maths moderation for assessment for learning.

Two teachers are training in ALiM beginning Term 4, 2024.

CONFIDENCE 2023

Year 1: 2 Year 2: 2, Year 3: 5, Year 4: 2, Year 5: 5, Year 6: 9

16 of 26 have interventions and/or additional support in place to support learning and/or behaviour. For the majority of students in this group additional meetings have been held with parents to help strengthen relationships with home and school e.g. email check-ins, phone calls and face to face meetings. Successful strategies to develop confidence within this group have been:

- Strategic pairing and grouping of these students to form connections and friendships
- Opportunities for leadership or being given an important role e.g. developing notices, making a poster
- Using timely and authentic praise and feedback
- Modifying tasks to ensure students are successful
- Setting small yet achievable goals
- 1-1 teacher conversations to establish relationship and understanding

SELF REGULATION 2023

Year 2: 5; Year 4: 1; Year 5: 2; Year 6: 6

From mid year three students within this group have received additional support from outside agencies including CAMHS, counsellor and GP.

All Year 6 students have been supported to transition to intermediate with information being passed onto the SENCo and some students having additional visits to familiarise themselves with Rāroa.

There has been careful consideration for 2024 class placements for these students. Transition meetings are in place to ensure a smooth and successful transition.

Successful strategies to develop self regulation within this group have been:

- Finding out more about the diagnosis from parents
- Working alongside SENCo and RTLB to set goals and strategies to support
- Modifying instructions
- Consistent routine and expectations

- Working together as a teaching team to share observations and strategies.

Ngaio School End of Year Achievement Data

At the Board meeting in December, Sarah Simpson and Raewyn Watson presented the Ngaio School end of year achievement data for 2023 along with

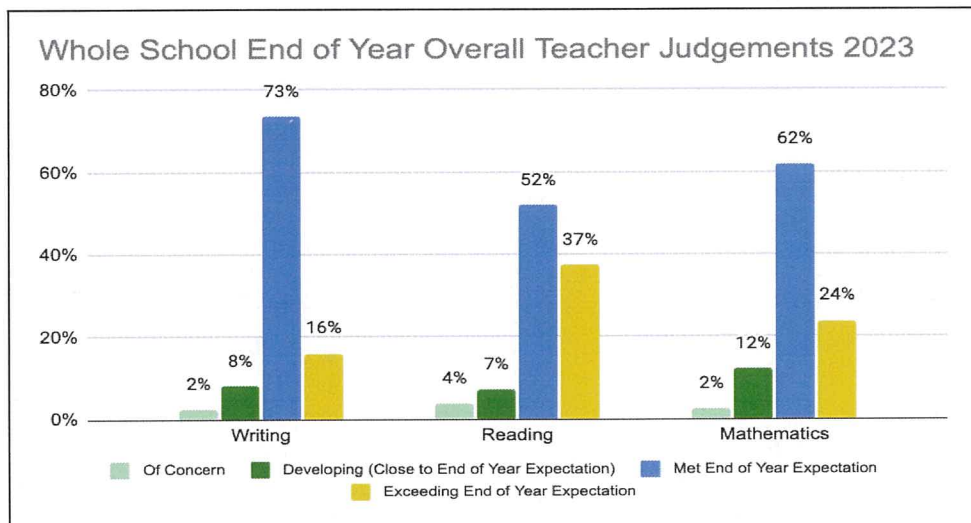
detailed analysis and commentary. The board receives a large volume of detailed analysis alongside the results of testing and overall teacher judgement; it then asks questions to understand what the data is telling us and work out how we can better support the school to teach our children.

You can read an explanation of how progress and achievement is measured at Ngaio School [here](#). If you have any questions about the school achievement data and how the board reviews the data and analysis then please get in touch with Joe Winton botjoe@ngaio.school.nz

Whole School Overall Achievement

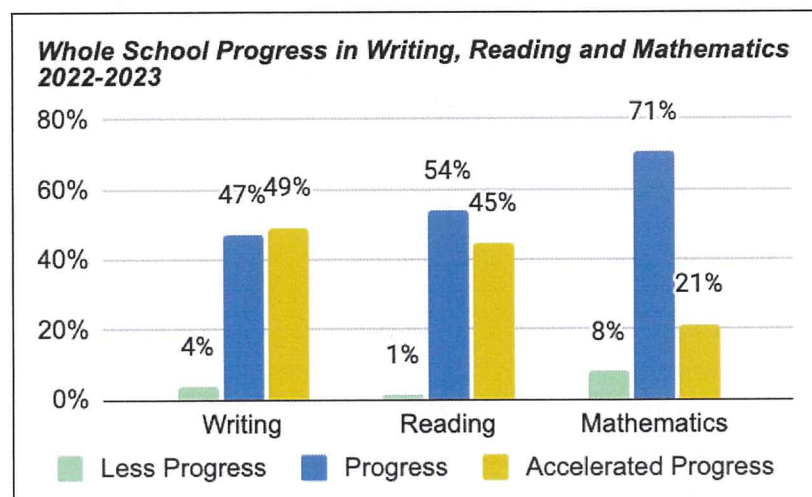
The whole school results are very pleasing, and the board is excited to see high numbers of children meeting and exceeding end of year expectations. Some key notes were:

- 37% of students exceeding end of year expectations in reading,
- 89% of students have met or exceeded end of year expectations in reading
- 90% of students have met or exceeded end of year expectations in writing.
- 86% of students have met or exceeded end of year expectations in mathematics.



Whole School Progress End 2022 – End 2023

Along with the data on where students are at, at the end of year, we also look at progress that students have made throughout the year. We are pleased that the majority of students have made progress or accelerated progress. We believe this is a direct result of teachers knowing their learners, setting high expectations and selecting learning tasks to target the specific learning needs of each student.



It is pleasing to see most students are making progress or accelerated progress across reading, writing and maths.

Reading

Reading progress is currently measured against curriculum levels which typically take two to three years to achieve. Within each level is a reading progression that becomes more complex and demanding as students move through the curriculum. We are encouraged to see that many of the students progressing or accelerating their progress are also already achieving or excelling against the curriculum level.

Writing

Writing is one of the most challenging disciplines and interestingly from Year 4 there are greater numbers of students exceeding end of year expectation and also making accelerated progress in writing. Of those students exceeding the expectation in writing, we were told that the majority are prolific writers who write for pleasure. They therefore have greater writing mileage than those who only write for a set purpose at school. We are pleased to see a continued high level of writing achievement being maintained across the school.

Mathematics

We heard how the teachers have a deep understanding of the learning gaps for individual learners. They recognise that laying a solid foundation of mathematical concepts is crucial to ongoing progress. As a result, teachers tend to be conservative in their judgements, ensuring their students have confidently met a level before moving them on to a new level. Teachers report that this ensures a solid grounding as they introduce new and increasingly complex concepts. The 12% of students not quite at expectation will continue to be supported, as will the 2% of more concern. To further maintain the momentum of the Ngaio maths journey, teaching staff will be continuing to hold regular staff meetings to revisit, share and discuss maths teaching. They have also applied for two more teachers to be trained in Accelerated Learning in Mathematics (ALiM) in 2024 to bolster support in this area.



Giving Effect to Te Tiriti o Waitangi at Ngaio School in 2023

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. Goals were set through our annual implementation plan.

During 2023, and ongoing into 2024, we are engaged in the Kura Ahurea PLD with Te Tarikākā Kāhui Ako to provide a Te Ātiawa ki Te Whanganui a Tara/Taranaki Whānui perspective on local historical narratives, tikanga and kawa.

We appointed two Toa to engage with Kura Ahurea. Our Toa led staff meetings throughout the year to share their learning with teachers. These staff meetings included collaborative planning sessions. In addition, Te Reo Kupu Breakfasts were hosted to share ngā kupu, games and ideas to teach new kupu and sentence structures. Part of a Teacher Only Day was dedicated to unpacking Pūrakau.

The Taku reo survey administered to ākonga across the school showed pleasing progress.

Teachers are demonstrating a commitment to tangata whenuatanga and Te Tiriti o Waitangi partnership in the learning environment through the teaching of Te Reo and tikanga Māori in a progression across the years of schooling, so previous knowledge is built on year by year.

Karakia is used across the school e.g. beginning of meetings, in classrooms, whānau meetings. Ngā kupu, phrases and whakatauki are shared via daily school notices. Teachers are incorporating te reo and tikanga into daily planning and are referring to the Ngaio School Tikanga and Te Reo Framework. Teachers were surveyed to help us identify how to support teachers with te reo Māori and Te Wiki o te Reo Māori. Key findings included a willingness to attend PLD opportunities within the school, and an expression to improve pronunciation and lift vocabulary. Overwhelmingly, teachers were appreciative of the vocabulary/phrases on the daily notices. Momentum continues across the school with the Ngaio School Tikanga and Te Reo framework in use.

Māori whānau have engaged in discussions to strengthen the school's cultural responsiveness and curriculum outcomes.

Whānau hui were held in Terms 1 and 2. Our two Toa shared their learning from the Kura Ahurea with whānau along with the Ngaio te reo Māori Progressions. Also shared was the large amount of work going into support te reo Māori at Ngaio School e.g. Kapa Haka with Hemi Prime, ngā kupu in the daily notices. We worked alongside whānau to seek guidance around our Matariki Celebration e.g. appropriate tikanga for welcoming whānau, karakia, karakia kai, order of proceedings. We were thrilled to work with whānau to lay a hangi as part of our Matariki Celebration. Similarly, we worked together to follow tikanga. We have gathered voice from whānau about the Matariki Celebration in preparation for 2024 planning.